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MINISTRY OF FINANCE (Department of Revenue) NOTIFICATIONS CUSTOMS AND CENTRAL EXCISES *New Delhi, the 25th July 1958*

G.S.R. 636.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Cycles) Rules, 1957, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

THE CUSTOMS AND CENTRAL EXCISE DUTIES DRAWBACK (BICYCLES) RULES, 1958

1. **Short title.**—These rules may be called the Customs and Central Excise Duties Drawback (Bicycles) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) “duty-paid materials” mean—

(i) foreign materials imported on payment of customs duty, into India or the State of Pondicherry; and

(ii) materials manufactured in India or the State of Pondicherry and on which Central excise duty has been paid;

(b) “goods” means bicycles of any model manufactured in India or the State of Pondicherry and in the manufacture of which duty paid materials have been used;

(c) “refund” means drawback of import duty and rebate of central excise duty, on the duty-paid materials.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Acts and these rules, and subject also to such of the provisions of the Central Excise Rules, 1944, as may be applicable in this behalf a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry.

4. **Rate of refund.**—(1) The refund admissible under these rules on the shipment of the goods shall be the average customs and excise duty paid on the duty-paid materials used in the manufacture of the goods.

(2) Such rate of refund shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the customs and excise duty paid on the duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely, that the shipper shall—

- (i) make a declaration on the relative shipping bill that a claim for refund is being made under these rules;
- (ii) state the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid materials used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for refund.

[No. 47/F. No. 34/109/58, Cus-IV.]

G.S.R. 637.—The following draft of certain rules which the Central Government proposes to make, in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section 43B, for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 28th August, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Excise Duties Drawback (Pyrethrum Extract) Rules, 1958.

2. **Definition.**—In these rules, unless the context otherwise requires,—

- (a) "goods" means a 2% extract of pyrethrum flowers in kerosene manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid material has been used,
- (b) "duty-paid materials" means—
 - (i) pyrethrum flower and kerosene, imported on payment of customs duty into India or the State of Pondicherry;
 - (ii) kerosene oil manufactured in India or the State of Pondicherry and on which Central Excise duty has been paid;
- (c) "refund" means drawback of import duty on imported pyrethrum flower and kerosene oil and rebate of Central Excise Duty on indigenous kerosene.

3. **Goods in respect of refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and the Central Excises and Salt Act, 1944 (1 of 1944), and of these rules and subject also to such of the provisions of the Central Excise Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of refund.**—The rate of refund admissible under these rules shall be eight rupees per Imperial gallon of the goods shipped.

5. **Exporters declaration and documents.**—At the time of the shipment of the goods, the exporter shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under these rules is being made;
- (ii) state on the shipping bill the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the exporter prefers his claim for refund within six months from the date of entry for shipment, duly supported by evidence of compliance with the provisions of these rules.

7. **Power of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid materials used in the manufacture of the goods and the duty paid thereon.

8. **Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 48/F. No. 34/39/57. Cus-IV.]

CUSTOMS

New Delhi, the 25th July 1958

G.S.R. 638.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendments in the Customs Duties Drawback (Radio Receivers) Rules, 1957, the same having been previously published as required by the said sub-section, namely:—

Amendments

In the said rules

1. in rule 2, sub-rule (b), the words "of the description specified in the Schedule" shall be omitted;
2. for the existing rule 4, the following shall be substituted, namely:—

"4. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on these shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

- (2) Such rate shall be determined by the Central Government (*hereinafter* in this sub-rule referred to as the Government) as such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose."

3. the Schedule shall be deleted.

[No. 216/F. No. 34/136/58 Cus-IV.]

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